

# Exhibit C



## LITIGATION | INVESTIGATIONS

Calcagni & Kanefsky is a Newark- and New York City-based boutique law firm of former federal and state prosecutors, who bring their exceptional litigation experience to bear for clients with critical matters. Our attorneys are known and respected for their tenacious advocacy, superior credibility, and inside knowledge allowing them to manage, navigate, and favorably resolve government investigations and other high-stakes disputes.

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## FOCUSED.

We focus solely on litigation and investigations. We are the legal team to whom our clients turn when facing high-stakes government enforcement actions or civil litigation. We are routinely called upon to fight criminal charges, protect professional licenses, defend companies and their executives, and litigate complex business disputes.

## CLIENT DRIVEN.

We deliver personalized service to our clients. This includes genuinely listening to our clients, making ourselves available whenever and wherever our clients need us, and being truly responsive to their requests, questions, and calls.

## TRIAL READY.

We know how to try cases and win. While we recognize the costs and risks of trial and strive to avoid those for our clients when feasible, we approach each matter with a trial-focused perspective designed to get to the core of the controversy as quickly as possible. We do not engage in time-consuming and inefficient pre-trial practice that is meaningless to success. Our attorneys are trained to keep the clients' objectives in sight and to focus efforts on the critical aspects of the matter.



CRIMINAL &  
REGULATORY DEFENSE



INTERNAL INVESTIGATIONS  
& LEGAL COMPLIANCE



HEALTHCARE LAW  
& LICENSING



LITIGATION



EMPLOYMENT LITIGATION  
& COUNSELING



CONSUMER LAW  
& LITIGATION



BUSINESS & TAX LAW



OUTSIDE GENERAL  
COUNSEL

# CRIMINAL & REGULATORY DEFENSE



LITIGATION | INVESTIGATIONS

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# Overview

Whether your liberty or professional license is at risk, our attorneys have the experience critical to a successful defense. While traditional law firms may hire a handful of individuals with former government experience, our deep bench of highly-respected, former prosecutors and government officials is what sets us apart; it is the core of who we are as a law firm.

We are former Federal and State prosecutors and regulators with the experience, inside knowledge, and credibility to efficiently navigate, defend, and favorably resolve government investigations and enforcement actions. Our team includes:

- Former New Jersey / New York Assistant United States Attorneys
- Former Acting United States Attorney for the District of New Jersey
- Former Trial Attorney with the United States Department of Justice, Fraud Section
- New Jersey's former First Assistant Attorney General, the State's second-highest ranking prosecutor
- Two former Governor-appointed and Senate-confirmed Directors of the New Jersey Division of Consumer Affairs
- Former Chief of the New Jersey Attorney General's Office, Healthcare and Securities Fraud Sections
- Former New Jersey Deputy Attorneys General with experience in criminal, health care, and securities matters
- Former New York Assistant District Attorneys with extensive experience in New York criminal and investigatory matters

Our exceptional track record serving both our corporate and individual clients in resolving criminal and civil government enforcement actions and protecting professional licensees speaks for itself. We are regularly called upon to defend matters brought by:

- United States Department of Justice
- United States Attorneys' Offices
- Securities and Exchange Commission
- Financial Industry Regulatory Authority
- State Licensing Boards
- New Jersey County Prosecutors and New York District Attorneys

# Experience

- Defending a Fortune 50 multinational medical device and pharmaceutical manufacturer in multiple consumer litigations and investigation conducted by the New Jersey Attorney General and Division of Consumer Affairs.
- Successfully defended Fortune 50 global telecommunications company in a consumer fraud investigation by the New Jersey Attorney General and Division of Consumer Affairs. Investigation closed with no further enforcement action.
- Successfully defended the Chief Medical Officer of a large New York healthcare network in a federal kickback investigation conducted by the FBI, HHS, and U.S. Attorney's Office. Investigation closed with no further enforcement action.
- Successfully obtained dismissal of criminal charges against a prominent orthopedist in a multi-million dollar kickback prosecution conducted by the New Jersey Attorney General and Insurance Fraud Prosecutor. Matter closed with no ramifications to medical license.
- Successfully represented prominent physician facing charges of healthcare fraud and money laundering, resulting in the full dismissal of charges. Matter closed with no ramifications to medical license.

# INTERNAL INVESTIGATIONS & LEGAL COMPLIANCE



LITIGATION | INVESTIGATIONS

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# Overview

When undertaking internal investigations and legal compliance reviews, experience and credibility matter. It is why corporations, governmental entities, and non-profits hire us when confronted with significant internal irregularities, allegations of impropriety, and compliance issues.

We make independent assessments and recommendations to our clients, and develop and help implement personalized, effective compliance programs, understanding that prompt and proactive crisis management can reinforce a company's credibility with law enforcement agencies, regulators, licensing boards, and the investment community. With the right compliance approach, early and aggressive action can also mitigate or altogether eliminate exposure.

As former Federal and State prosecutors and regulators, we have conducted and supervised hundreds of investigations. We proceed with discretion, but thoroughly, to uncover, gather, and analyze information from individuals and documents on claims of:

- Bribery
- Breaches of fiduciary duty
- Healthcare fraud
- False claims
- Theft
- Money laundering
- Privacy and data issues

# Experience

- Representing international technology, Thoroughbred horse racing, and real estate development conglomerate, conducting internal investigation into allegations of financial and other malfeasance by former corporate officer.
- Conducted internal investigations for multiple, major U.S. cities faced with allegations of bribery, breaches of fiduciary duty, theft, and fraud.
- Developed and implemented an Anti-Money Laundering and Anti-Bribery and Corruption compliance program for international celebrity jeweler and affiliated companies in New York and Geneva.
- Developed and implemented comprehensive compliance programs for multiple healthcare entities with sensitivity to federal and state anti-bribery and industry-governing statutes and regulations.

# HEALTHCARE LAW & LICENSING



LITIGATION | INVESTIGATIONS

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# Overview

We have wide and varied experience handling the complex and sensitive matters that arise for our corporate healthcare clients and individual physicians, pharmacists, and other health care providers.

Our team consists of former government officials who oversaw healthcare licensing boards and supervised the Assistant and Deputy Attorneys General who represent those boards and prosecute on their behalf. Our well-established relationships and credibility with those agencies and individuals, combined with our inside knowledge of how they operate, allow us to navigate effectively the wide spectrum of licensing and regulatory issues that arise in the ever-changing healthcare landscape.

We also have a deep understanding of the unique issues and strategies involved in matters presenting both criminal and civil concerns. Increasingly in healthcare matters, board disciplinary actions and aggressive lawsuits by insurance companies go hand-in-hand with federal and state criminal investigations and prosecutions. Our team includes former Federal and State criminal and civil enforcement officials, who have overseen and prosecuted those criminal and civil/licensing matters for

the government, and who now bring that experience and credibility to bear for our healthcare clients with overlapping criminal and civil concerns.

When it comes to strategic planning, we excel in assessing and addressing potential legal risks for healthcare providers and practices of all sizes, and working with those clients to institute effective policies and procedures to avoid future problems.

We regularly defend and advise healthcare clients in matters involving:

- Federal and State False Claims Act
- Stark Law
- Codey Law
- The Anti-Kickback Statute
- State licensing regulations
- Health Insurance Portability and Accountability Act ("HIPAA")

# Experience

- Successfully represented a private university in securing necessary approval from the New Jersey Division of Consumer Affairs and State Board of Medical Examiners to open the State's first private medical school.
- Successfully represented a not-for-profit private healthcare conglomerate operating hospitals and healthcare facilities throughout New Jersey and New York in securing necessary licensing from the New Jersey Division of Consumer Affairs and State Board of Pharmacy.
- Successfully obtained full dismissal of all criminal charges against a prominent orthopedist in a multi-million dollar kickback prosecution conducted by the New Jersey Attorney General and Insurance Fraud Prosecutor. Matter closed with no ramifications to medical license.
- Successfully represented prominent physician facing charges of healthcare fraud and money laundering, resulting in the full dismissal of charges. Matter closed with no ramifications to medical license.
- Successfully obtained full dismissal of all criminal charges against general practitioner faced with patient allegations of sexual misconduct. Matter dismissed with no ramifications to medical license.

# LITIGATION



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# Overview

Our team was strategically formed with the singular purpose of bringing our exceptional prosecutorial experience to bear for clients with critical matters. We are known and respected for our established relationships, credibility, and inside knowledge.

We regularly leverage our substantial trial experience and track record to resolve the most complicated criminal and civil disputes. Our clients turn to us to fight criminal charges, defend companies and their executives, and litigate complex business matters. We know how to try cases and win.

And because cost is always a concern, we offer innovative and flexible billing models that are tailored to address the client's unique financial circumstances and bring transparency and trust into the billing process.

While we recognize the costs and risks of trial and strive to avoid those for our clients when feasible, we approach each matter with a trial focused perspective designed to get to the core of the controversy as quickly as possible. We do not engage in time-consuming and inefficient pre-trial practice that is meaningless to success. Our attorneys are trained to keep the clients' objectives in sight and to focus efforts on the critical aspect of the matter.

# Experience

- Defending a Fortune 50 multinational medical device and pharmaceutical manufacturer in multiple consumer litigations and investigation conducted by the New Jersey Attorney General and Division of Consumer Affairs.
- Successfully defended a large publicly-traded energy conglomerate against multiple shareholder securities fraud lawsuits.
- Defending one of the nation's largest retail pharmacies against multiple civil class action lawsuits alleging violations of Telecommunications Consumer Protection Act and state consumer fraud laws.
- Recovered over \$10 million on behalf of a publicly-traded company in affirmative actions against outside counsel, underwriters, and insurance carrier for negligence in connection with the company's public bond offering.

# EMPLOYMENT LITIGATION & COUNSELING



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# Overview

CK maintains a premier employment law practice. We handle significant employment law actions on behalf of both plaintiffs and defendants, leveraging our substantial trial experience to resolve favorably the most contentious disputes.

Our team frequently appears before state and federal labor agencies, arbitrators, and state and federal courts. Our representations include major public institutions, Fortune 500 corporations, and C-suite executives in varied matters involving embezzlement, trade secret theft, sexual harassment, race discrimination, and retaliation. We are regularly called upon to undertake and defend clients in sensitive internal investigations.

For our business clients, our seasoned trial attorneys are adept at identifying litigation risk and crafting custom-tailored solutions to mitigate exposure. We counsel clients throughout the employee lifecycle, from onboarding through performance management, dispute resolution, restructuring, and terminations. With a holistic approach that considers all aspects of the business, we partner with our clients in confronting and resolving the most challenging employment issues.

## Experience

- Successfully defended businesses in federal court litigation concerning claims of sexual harassment and nonpayment of wages.
- Representations of businesses in Department of Labor audits concerning misclassification of employees and independent contractors.
- Providing general employment law counseling and human resource guidance to regional, national, and global organizations.
- Representation of corporate executives in complex employment litigation and sensitive internal investigations.
- Successfully negotiated favorable employment agreements and separation packages for highly-compensated corporate executives across several industries.

# CONSUMER LAW & LITIGATION



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# Overview

Our extraordinary team includes two former Directors of the New Jersey Division of Consumer Affairs – Tom Calcagni and Eric Kanefsky. Both recently served as the State’s Governor-appointed and Senate-confirmed chief law enforcement official overseeing the State consumer fraud agency and all government matters brought under the State’s Consumer Fraud Act.

Supported by seasoned, former Deputy Attorneys General with significant experience working with and prosecuting on behalf of the Division of Consumer Affairs, our Consumer Law and Litigation team is unrivaled in terms of experience and inside know-how.

Because of our established relationships and credibility with those in the Division, and our unique knowledge of the agency’s inner workings, corporations and individuals regularly turn to us to navigate and defend enforcement actions brought by the Division of Consumer Affairs. Because of our knowledge of the Consumer Fraud Act and extensive experience in overseeing hundreds of consumer fraud investigations and prosecutions, aggrieved consumers frequently retain us to prosecute matters on their behalf.

We represent both companies and consumers in a wide variety of consumer-related matters, including those involving claims of:

- Investor fraud and misrepresentation
- Product defect
- Non-disclosure
- Unconscionable business practices
- State consumer fraud enforcement agencies
- Federal Consumer Financial Protection Bureau

# Experience

- Successfully represented Fortune 50 global telecommunications company in a consumer fraud investigation by the New Jersey Attorney General and Division of Consumer Affairs. The matter was closed with no ramification to the company.
- Successfully represented one of the nation’s largest investment banks in response to a multi-year investigation by the New Jersey Division of Consumer Affairs and Bureau of Securities. The case was ultimately closed without further action.
- Defending a prominent U.S. investment fund against consumer fraud allegations brought by the Consumer Finance Protection Bureau and New York Attorney General.
- Defending one of the nation’s largest retail pharmacies against multiple civil class action lawsuits alleging violations of Telephone Consumer Protection Act and state consumer fraud laws.

# BUSINESS & TAX LAW



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# Overview

Our highly-credentialed and experienced attorneys come from the government, the largest law firms, and the business sector, and handle a broad range of tax, transactional, compliance, and corporate counsel engagements. Our clients are entrepreneurs and operating companies that appreciate our depth of expertise and personalized attention at affordable pricing.

We partner with owners, management, and boards of directors in the design and implementation of all forms of corporate initiatives and strategies, including mergers and acquisitions, joint ventures and corporate collaborations, capital market and securities transactions, corporate governance, commercial transactions, and dissolutions and disassociations. Our team believes in hands on counsel – learning the client’s business and corporate priorities, and delivering personalized solutions calibrated to the size and complexity of the specific matter, always with a fastidious attention to cost and budget.

Our team regularly handles matters concerning:

- Business formation and strategy
- Joint ventures
- General corporate matters
- Executive employment contracts
- Structure of financing arrangements
- Buyouts and dissolutions
- Executive compensation arrangements and benefit plans
- Taxable and tax-free mergers and acquisitions
- Tax issues of closely-held corporations, partnerships, limited liability companies, and joint ventures

# Experience

Calcagni & Kanefsky provides business and tax counsel to numerous companies and individuals in a variety of industries, including:

- Healthcare
- Real Estate
- Technology
- Hospitality
- Transportation
- Insurance

# OUTSIDE GENERAL COUNSEL



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# Overview

Our team has the knowledge to navigate a wide array of legal and business matters. As former Federal and State prosecutors and regulators, we also have the widely respected experience and judgment that our business clients want on their side.

It is why many businesses rely on Calcagni & Kanefsky to serve as their outside general counsel. Working closely with our clients, we gain an in-depth understanding of their business activities and goals, and provide focused, client-centered, and cost-effective advice and counsel on legal issues confronting clients daily. We are routinely the first call when our clients encounter business issues with legal implications. As strategic advisors to our clients, we work quickly and efficiently to implement the right solutions and resolve the matter at hand with an eye toward the future.

Our clients often take advantage of our flexible billing models, which can be tailored to address the client's unique financial circumstances and provide a rare measure of certainty regarding legal costs.

As outside general counsel, we coordinate and oversee:

- Capital raises
- SEC and state securities law filings and reporting obligations
- Commercial contracts, licensing agreements, and strategic transactions
- Corporate governance, board and shareholder resolutions, consents, directors meetings, shareholder meetings and minutes
- Counseling officers and directors on fiduciary duties and strategic considerations
- Employment matters, including hiring, retention, and termination
- Executive compensation, including stock options, restricted stock agreements, and equity and non-equity based incentive compensation

# Experience

Calcagni & Kanefsky serves as outside general counsel to, among others, the following:

- New York City-based real estate development venture.
- International celebrity jewelry manufacturer with companies in New York City and Geneva.
- National helicopter tour / aerial production conglomerate, with companies throughout the United States.
- Tel Aviv-based global intelligence firm.
- Prominent regional insurance company.
- Sprawling regional healthcare practice with multiple offices throughout New Jersey.



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